

LEGAL CUTOVER (REPORTING REQUIREMENTS) INSTRUMENT 2013

WHEREAS:

- A. The Authority has, in accordance with Article 5 of the Designation Order, appointed persons to exercise functions referred to in Article 5(1) of the Designation Order, which include the function of the Financial Conduct Authority of designating or modifying a Relevant Instrument and the functions of making rules and issuing guidance.
- B. By virtue of Article 5(3)(a) of the Designation Order the persons appointed may discharge the relevant functions as if they were the governing body of the Financial Conduct Authority.
- C. By virtue of Article 7(1) of the Designation Order this Instrument shall be treated as if it had been made by the Financial Conduct Authority acting through its governing body.
- D. Article 2(1)(c) of the Early Commencement Order commenced certain of the Financial Conduct Authority's rule making and other powers for the purposes specified in Part 3 of the Schedule to that Order.
- E. Article 2(1)(c) of the Early Commencement Order commenced certain of the Prudential Regulation Authority's rule making and other powers for the purposes specified in Part 3 of the Schedule to that Order.

Interpretation

1 In this Instrument (including the Recitals):

- (1) "Designation Order" means the Financial Services Act 2012 (Transitional Provisions) (Rules and Miscellaneous Provisions) Order 2013 (SI 2013/161);
- (2) "Early Commencement Order" means the Financial Services Act 2012 (Commencement No. 1) Order 2013 (SI 2013/113);
- (3) "the 2000 Act" means the Financial Services and Markets Act 2000;
- (4) "the 2012 Act" means the Financial Services Act 2012;
- (5) "the Authority" means the Financial Services Authority;
- (6) "Financial Conduct Authority" means the body corporate referred to in section 1A of the 2000 Act as amended by section 6 of the 2012 Act;
- (7) "Prudential Regulation Authority" means the body corporate referred to in section 2A(1) of the 2000 Act as amended by section 6 of the 2012 Act;
- (8) "Handbook" means the Authority's Handbook of Rules and Guidance (and including for this purpose the Handbook Guides and Regulatory Guides published by the Authority alongside the Handbook of Rules and Guidance) in each case as published on the Authority's Handbook website at 11h59 pm on 27 February 2013;
- (9) "Relevant Instrument" has the meaning in section 119(6)(b) of the 2012 Act;

- (10) “FSA Instrument” means an instrument published by the Authority, by which the Authority made, issued, gave, imposed or amended a Relevant Instrument;
- (11) “FCA Relevant Instrument” means a Relevant Instrument designated by the Financial Conduct Authority under paragraph 2;
- (12) “PRA Relevant Instrument” means a Relevant Instrument designated by the Prudential Regulation Authority under paragraph 14 and excludes any Relevant Instrument falling within paragraph 15;

Designation of rules etc. by the Financial Conduct Authority

- 2 In accordance with Article 3(1) of the Designation Order, the Financial Conduct Authority designates the rules, guidance, requirements, codes, schemes, statements or directions, set out in each FSA Instrument (or part of such instrument) by which the Authority made, issued, gave, imposed or amended each part or provision of the Handbook, identified as:
 - (1) “Designated” in Column 2 of Annex B to this Instrument; and
 - (2) “FCA” or “FCA/PRA” in Column 3 of Annex B to this Instrument.
- 3 As required by Article 3(1)(c) and (d) of the Designation Order, the Financial Conduct Authority specifies that:
 - (1) The FCA Relevant Instruments were made, issued, given or imposed by the Authority under the provisions set out in the relevant FSA Instrument;
 - (2) The FCA Relevant Instruments collectively were made, issued, given or imposed by the Authority under the provisions set out in column 1 of Parts 1 to 10 of Schedule A to this Instrument; and
 - (3) The FCA Relevant instruments collectively are treated as made, issued, given or imposed by the Financial Conduct Authority under the corresponding provisions set out in column 2 of Parts 1 to 10 of Schedule A to this Instrument.
- 4 In accordance with Article 2(2)(a) of the Designation Order, each FCA Relevant Instrument is treated as having been made, issued, given or imposed by the Financial Conduct Authority.

Modification of rules etc. by the Financial Conduct Authority

- 5 In accordance with Article 3(1) of the Designation Order, the Financial Conduct Authority modifies each FCA Relevant Instrument (or part of such instrument) as specified in Annex B to this Instrument.

Rules etc. made, given or amended by the Financial Conduct Authority

- 6 In accordance with Article 2(1)(c) of the Early Commencement Order and in the exercise of the powers and related provisions specified in paragraph 9, the Financial Conduct Authority makes, issues, gives, amends or imposes:

- (1) each provision in Annex A to this Instrument that meets all of the conditions in paragraph 7; and
 - (2) any amendment that is not a modification made in accordance with paragraph 5 specified in a provision in Annex B to this Instrument that meets all of the conditions in paragraph 8.
- 7 The conditions referred to in paragraph 6(1) are that a provision is:
- (1) Identified as “Made” in Column 2 of Annex B to this Instrument; and
 - (2) Identified as “FCA” or “PRA/FCA” in Column 3 of Annex B to this Instrument.
- 8 The conditions referred to in paragraph 6(2) are that a provision is:
- (1) identified as “Designated” in Column 2 of Annex B to this Instrument; and
 - (2) identified as “FCA” or “PRA/FCA” in Column 3 of Annex B to this Instrument.
- 9 The Financial Conduct Authority makes, issues, gives, amends or imposes the provisions in paragraph 6 in exercise of the following powers and related provisions of the 2000 Act, as amended by the 2012 Act:
- (1) section 137A (The FCA’s general rules);
 - (2) section 137T (General supplementary powers); and
 - (3) section 139A (Power of the FCA to give guidance).
- 10 The rule-making powers in paragraph 9 are specified for the purpose of section 138G (Rule-making instruments) of the 2000 Act, as amended by the 2012 Act.

Commencement: Financial Conduct Authority

- 11 As required by Article 3(1) of the Designation Order, the Financial Conduct Authority specifies that the designation (in paragraph 2) and the modification (in paragraph 5) of each FCA Relevant Instrument comes into effect on 1 April 2013.
- 12 The Financial Conduct Authority directs that paragraph 6 of this Instrument comes into effect on 1 April 2013.
- 13 The Financial Conduct Authority directs that paragraph 6 of this Instrument comes into force immediately after the coming into force of the designations in paragraph 2 and the modifications in paragraph 5.

Designation of rules etc. by the Prudential Regulation Authority

- 14 In accordance with Article 3(1) of the Designation Order, the Prudential Regulation Authority designates the rules, requirements, codes, schemes, statements or directions, set out in each FSA Instrument (or part of such instrument) by which the Authority made, gave or amended the part or provision of the Handbook identified as:

- (1) “Designated” in Column 2 of Annex B to this Instrument; and
 - (2) “PRA” or “FCA/PRA” in Column 3 of Annex B to this Instrument.
- 15 The designation by the Prudential Regulation Authority in paragraph 14 excludes any provision designated as guidance in an FSA Instrument.
- 16 As required by Article 3(1)(c) and (d) of the Designation Order, the Prudential Regulation Authority specifies that:
- (1) The PRA Relevant Instruments were made, issued, given or imposed by the Authority under the provisions set out in the relevant FSA Instrument;
 - (2) The PRA Relevant Instruments collectively were made, issued, given or imposed by the Authority under the provisions set out in column 1 of Parts 1 to 10 of Schedule A to this Instrument; and
 - (3) The PRA Relevant instruments collectively are treated as made, issued, given or imposed by the Prudential Regulation Authority under the corresponding provisions set out in column 3 of Parts 1 to 10 of Schedule A to this Instrument.
- 17 In accordance with Article 2(2)(a) of the Designation Order, each PRA Relevant Instrument is treated as having been made, issued, given or imposed by the Prudential Regulation Authority.

Modification of rules etc. by the Prudential Regulation Authority

- 18 In accordance with Article 3(1) of the Designation Order, the Prudential Regulation Authority modifies each PRA Relevant Instrument (or part of such instrument) as specified in Annex B to this Instrument.

Rules etc. made, given or amended by the Prudential Regulation Authority

- 19 In accordance with Article 2(1)(c) of the Early Commencement Order and in the exercise of the powers and related provisions specified in paragraph 22, the Prudential Regulation Authority makes, issues, gives, amends or imposes:
- (1) each provision in Annex A to this Instrument that meets all of the conditions in paragraph 20; and
 - (2) any amendment that is not a modification made in accordance with paragraph 18 specified in a provision in Annex B to this Instrument that meets all of the conditions in paragraph 21.
- 20 The conditions referred to in paragraph 19(1) are that a provision is:
- (1) Identified as “Made” in Column 2 of Annex B to this Instrument; and
 - (2) Identified as “PRA” or “PRA/FCA” in Column 3 of Annex B to this Instrument.
- 21 The conditions referred to in paragraph 19(2) are that a provision is:

- (1) identified as “Designated” in Column 2 of Annex B to this Instrument; and
 - (2) identified as “PRA” or “PRA/FCA” in Column 3 of Annex B to this Instrument.
- 22 The Prudential Regulation Authority makes, gives, amends or imposes the provisions in paragraph 19 in exercise of the following powers and related provisions of the 2000 Act, as amended by the 2012 Act:
- (1) section 137G (The PRA’s general rules); and
 - (2) section 137T (General supplementary powers).
- 23 The rule-making powers in paragraph 22 are specified for the purpose of section 138G (Rule-making instruments) of the 2000 Act, as amended by the 2012 Act.
- 24 The Prudential Regulation Authority gives as guidance:
- (1) each provision in Annex A to this instrument identified as “PRA” or “FCA/PRA” in Column 3 of Annex B that is marked with a G in Column 1 of Annex B to this Instrument; and
 - (2) each provision listed in Annex B to this Instrument identified as “PRA” or “FCA/PRA” in Column 3 of Annex B that is (a) marked with a G in Column 1 of Annex B to this Instrument and (b) not in Annex A to this Instrument.

Commencement: Prudential Regulation Authority

- 25 As required by Article 3(1) of the Designation Order, the Prudential Regulation Authority specifies that the designation (in paragraph 14) and the modification (in paragraph 18) of each PRA Relevant Instrument comes into effect on 1 April 2013.
- 26 The Prudential Regulation Authority directs that paragraph 19 of this Instrument comes into effect on 1 April 2013.
- 27 The Prudential Regulation Authority directs that paragraph 19 of this Instrument comes into force immediately after the coming into force of the designations in paragraph 14 and the modifications in paragraph 18.

Amendments to the Handbooks

- 28 The Supervision manual (SUP) of the FCA’s and PRA’s Handbooks of rules and guidance is amended in accordance with Annex A to this Instrument.

Citation

- 29 This Instrument may be cited as the Legal Cutover (Reporting Requirements) Instrument 2013.

By order of the persons appointed under Article 5 of the Designation Order to discharge specified functions of the Financial Conduct Authority as if they were its governing body

19 March 2013

By order of the Board of the Prudential Regulation Authority

22 March 2013

Annex A

Amendments to the Supervision manual (SUP)

In this Annex, underlining indicates new text and striking through indicates deleted text, unless otherwise stated.

16 Reporting requirements

16.1 Application

...

16.1.3 R Application of different sections of SUP 16 (excluding SUP 16.13 ~~and~~ SUP 16.15, SUP 16.16 and SUP 16.17)
[FCA/
PRA]

| (1) Section(s) | (2) Categories of firm to which section applies | | (3) Applicable rules and guidance |
|--|---|--|-----------------------------------|
| <i>SUP 16.1, SUP 16.2 and SUP 16.3</i> | All categories of <i>firm</i> except: | | Entire sections |
| | (a) | an <i>ICVC</i> ; | |
| | (b) | an <i>incoming EEA firm</i> or <i>incoming Treaty firm</i> , which is not: | |
| | | (i) a <i>firm</i> of a type to which <i>SUP 16.6</i> or <i>SUP 16.12</i> applies; or | |
| | | (ii) an <i>insurer</i> with <i>permission to effect or carry out life policies</i> ; or | |
| | | (iii) a <i>firm</i> with <i>permission to establish, operate or wind up a personal pension scheme</i> or a <i>stakeholder pension scheme</i> ; | |
| | (c) | a <i>UCITS</i> <i>qualifier</i> . | |

| | | |
|------------------------------|---|-----------------------------------|
| <i>SUP 16.4 and SUP 16.5</i> | All categories of <i>firm</i> except: | Entire sections |
| | (-a) a <i>credit union</i> ; | |
| | (a) an <i>ICVC</i> ; | |
| | (b) an <i>incoming EEA firm</i> ; | |
| | (c) an <i>incoming Treaty firm</i> ; | |
| | (d) a <i>non-directive friendly society</i> ; | |
| | (e) [deleted] | |
| | (f) a <i>sole trader</i> ; | |
| | (g) a <i>service company</i> ; | |
| | (h) a <i>UCITS qualifier</i> ; | |
| | (i) a <i>firm with permission to carry on only retail investment activities</i> ; | |
| | (j) a <i>firm with permission to carry on only insurance mediation activity, home finance mediation activity, or both</i> ; | |
| | (k) a <i>firm falling within both (i) and (j)</i> | |
| <i>SUP 16.6</i> | <i>Bank</i> | <i>SUP 16.6.4R to SUP 16.6.5R</i> |
| | <i>Depositary of an ICVC</i> | <i>SUP 16.6.6R to SUP 16.6.9G</i> |
| | <i>OPS firm</i> | <i>SUP 16.6.6R to SUP 16.6.8R</i> |
| | <i>Trustee of an AUT</i> | <i>SUP 16.6.6R to SUP 16.6.9G</i> |
| <i>SUP 16.8</i> | <i>Insurer with permission to effect or carry out life policies, unless it is a non-directive friendly society</i> | Entire section |

| | | |
|------------------|--|--|
| | <i>Firm with permission to establish, operate or wind up a personal pension scheme or a stakeholder pension scheme</i> | Entire section |
| <i>SUP 16.9</i> | <i>Firm with permission to advise on investments; arrange (bring about) deals in investments; make arrangements with a view to transactions in investments; or arrange safeguarding and administration of assets</i> | Entire section |
| <i>SUP 16.10</i> | All categories of <i>firm</i> except: | Entire section |
| | (a) an <i>ICVC</i> ; | |
| | (b) a <i>UCITS</i> <i>qualifier</i> ; | |
| | (c) a <i>credit union</i> ; and | |
| | (d) a <i>dormant account fund operator</i> . | |
| <i>SUP 16.11</i> | A <i>firm</i> , other than a <i>managing agent</i> , which is: | Entire section |
| | (1) a <i>home finance provider</i> ; or | |
| | (2) an <i>insurer</i> ; or | |
| | (3) the operator of a <i>regulated collective investment scheme</i> or an <i>investment trust savings scheme</i> ; or | |
| | (4) a <i>person</i> who issues or manages the relevant assets of the issuer of a <i>structured capital-at-risk product</i> . | |
| <i>SUP 16.12</i> | A <i>firm</i> undertaking the <i>regulated activities</i> as listed in <i>SUP 16.12.4R</i> , unless exempted in <i>SUP 16.12.1G</i> | Sections as relevant to <i>regulated activities</i> as listed in <i>SUP 16.12.4R</i> |
| <i>SUP 16.14</i> | A <i>CASS large firm</i> and a <i>CASS medium firm</i> | Entire section |
| Note 1 [deleted] | | |

Note 2 = The application of *SUP* 16.13 is set out under *SUP* 16.13.1G and; the application of *SUP* 16.15 is set out under *SUP* 16.15.1G-; the application of *SUP* 16.16 is set out *SUP* 16.16.1R and *SUP* 16.16.2R and the application of *SUP* 16.17 is set out in *SUP* 16.17.3R and *SUP* 16.17.4R.

- 16.1.4 [FCA/PRA] G (1) This chapter contains requirements to report to the *FSA appropriate regulator* on a regular basis. These requirements include reports relating to a *firm's* financial condition, and to its compliance with other *rules* and requirements which apply to the *firm*. Where the relevant requirements are set out in another section of the *Handbook*, this chapter contains cross references. An example of this is financial reporting for *insurers* and *friendly societies*.
- (2) Where such requirements already apply to a *firm* under legislation other than the *Act*, they are not referred to in this chapter. An example of this is reporting to the *FSA appropriate regulator* by *building societies* under those parts of the Building Societies Act 1986 which have not been repealed.
- (3) ...

...

- 16.1.7 [FCA/PRA] G Where a *PRA-authorised person* is required to notify or provide any information to (a) the *appropriate regulator* by a *PRA Handbook* provision and (b) the *FCA* by the equivalent provision in the *FCA Handbook*, the *PRA-authorised person* is expected to comply with both provisions.

16.2 Purpose

- 16.2.1 [FCA/PRA] G (1) In order to discharge its functions under the *Act*, the *FSA appropriate regulator* needs timely and accurate information about *firms*. The provision of this information on a regular basis enables the *FSA appropriate regulator* to build up over time a picture of *firms'* circumstances and behaviour.
- (2) *Principle 11* requires a *firm* to deal with its regulators in an open and cooperative way, and to ~~to~~ disclose to the *FSA appropriate regulator* appropriately anything relating to the *firm* of which the *FSA appropriate regulator* would reasonably expect notice. The reporting requirements are part of the *FSA's appropriate regulator's* approach to amplifying *Principle 11* by setting out in more detail the information that the *FSA appropriate regulator* requires. They supplement the provisions of *SUP* 2 (Information gathering by the *FSA appropriate regulator* on its own initiative) and *SUP* 15 (Notifications to the *FSA FCA* or *PRA*). The reports required under these *rules* help the *FSA appropriate regulator* to monitor *firms'* compliance with *Principles* governing relationships between *firms* and their *customers*, with *Principle 4*, which requires *firms* to

maintain adequate financial resources, and with other requirements and standards under the *regulatory system*.

...

16.3 General provisions on reporting

...

Structure of the chapter

16.3.2
[FCA/
PRA]

G This chapter has been split into the following sections, covering:

...

- (10) reporting under the *Payment Services Regulations (SUP 16.13)*;
- (11) ...
- (12) reporting under the *Electronic Money Regulations (SUP 16.15)*;
- (13) prudent valuation reporting (SUP 16.16);
- (14) remuneration reporting (SUP 16.17).

...

16.3.7
[FCA/
PRA]

R A report or *data item* must:

- (1) give the ~~*firm's FSA*~~ firm reference number (or all the ~~*firms' FSA*~~ firm reference numbers in those cases where a report is submitted on behalf of a number of *firms*, as set out in *SUP 16.3.25G*); and
- (2) if submitted in paper form, be submitted with the cover sheet contained in *SUP 16 Annex 13R* fully completed.

16.3.8
[FCA/
PRA]

R A written report must be delivered to the ~~*FSA*~~ appropriate regulator by one of the methods listed in *SUP 16.3.9R*.

16.3.9
[FCA/
PRA]

R Method of submission of reports (see *SUP 16.3.8R*)

| Method of delivery | |
|--------------------|---|
| 1. | <i>Post</i> to the published address of the <i>FSA</i> <u><i>FCA</i></u> for postal submission of reports |
| 2. | Leaving the report marked for the attention of "Central Reporting" at the published address of the <i>FSA</i> <u><i>FCA</i></u> for hand delivery of reports and obtaining a dated receipt |

| | |
|----|--|
| 3. | Electronic mail or fax to the published e-mail address or fax number of the FSA's <u>FCA's</u> Central Reporting team |
| 4. | Online submission via the appropriate systems accessible from the FSA's <u>appropriate regulator's</u> website at www.fsa.gov.uk . |

16.3.10
[FCA/
PRA]

- G (1) The current published address of the ~~FSA~~ FCA for postal submission of reports is:

Central Reporting
The Financial ~~Services~~ Conduct Authority
PO BOX 35747
London E14 5WP

- (2) The current published address of the ~~FSA~~ FCA for hand delivery of reports is:

(a) Central Reporting
The Financial ~~Services~~ Conduct Authority
25 The North Colonnade
Canary Wharf
London E14 5HS

if the *firm's* usual supervisory contact at the ~~FSA~~ appropriate regulator is based in London, or:

(b) The Financial ~~Services~~ Conduct Authority
Quayside House
127 Fountainbridge
Edinburgh EH3 8DJ

if the *firm's* usual supervisory contact at the ~~FSA~~ FCA is based in Edinburgh.

- (3) The current published email address and fax number for the ~~FSA's~~ FCA's Central Reporting team is ~~regulatory.reports@fsa.gov.uk~~ regulatory.reports@fca.org.uk and 020 7066 3905. The Central Reporting team does not handle general correspondence between *firms* and the ~~FSA~~ appropriate regulator. Accordingly, *firms* should not make submissions to the Central Reporting team's email address or fax number other than as directed in SUP 16.3.8R.

Complete reporting

16.3.11
[FCA/
PRA]

- R A *firm* must submit reports required under this chapter to the ~~FSA~~ appropriate regulator containing all the information required.

16.3.12
[FCA/

- G SUP 15.6 refers to and contains requirements regarding the steps that *firms* must take to ensure that information provided to the ~~FSA~~ appropriate regulator is accurate and complete. Those requirements apply to reports

PRA] required to be submitted under this chapter.

Timely reporting

- 16.3.13 [FCA/
PRA] R (1) A *firm* must submit a report required by this chapter in the frequency, and so as to be received by the *FSA appropriate regulator* no later than the due date, specified for that report.
- (2) If the due date for submission of a report required by this chapter falls on a day which is not a *business day*, the report must be submitted so as to be received by the *FSA appropriate regulator* no later than the first *business day* after the due date.

...

Failure to submit reports

- 16.3.14 [FCA/
PRA] R (1) If a *firm* does not submit a complete report by the date on which it is due in accordance with the *rules* in, or referred to in, this chapter or the provisions of relevant legislation and any prescribed submission procedures, the *firm* must pay an administrative fee of £250.
- (2) The administrative fee in (1) does not apply in respect of quarterly reports required to be submitted by *credit unions* whose liability to pay a periodic fee under *FEES 4.2.1R* in respect of the A.1 activity group in ~~*FEES 4 Annex 1R*~~ *FEES 4 Annex 1AR* or *FEES 4 Annex 1BR*, for the financial year prior to the due date for submission of the report, was limited to the payment of the minimum fee.
- 16.3.14A [FCA/
PRA] G Failure to submit a report in accordance with the *rules* in, or referred to in, this chapter or the provisions of relevant legislation may also lead to the imposition of a financial penalty and other disciplinary sanctions (see ~~*DEPP 6.6.1G*~~ *DEPP 6.6.5G*). A *firm* may be subject to reporting requirements under relevant legislation other than the *Act*, not referred to in this chapter. An example of this is reporting to the *FSA appropriate regulator* by *building societies* under those parts of the Building Societies Act 1986 which have not been repealed (see *SUP 16.1.4G*). If it appears to the *FSA appropriate regulator* that, in the exceptional circumstances of a particular case, the payment of any fee would be inequitable, the *FSA appropriate regulator* may reduce or remit all or part of the fee in question which would otherwise be payable (see *FEES 2.3*).
- 16.3.15 [FCA/
PRA] G The *FSA appropriate regulator* may from time to time send reminders to *firms* when reports are overdue. *Firms* should not, however, assume that the *FSA appropriate regulator* has received a report merely because they have not received a reminder.
- 16.3.16 [FCA/
PRA] G The *firm* is responsible for ensuring delivery of the required report ~~at the~~ *FSA's offices* by the due date. If a report is received by the *FSA appropriate regulator* after the due date and the *firm* believes its delivery arrangements were adequate, it may be required to provide proof of those

arrangements. Examples of such proof would be:

- (1) "proof of posting" receipts from a *UK* post office or overseas equivalent which demonstrates that the report was posted early enough to allow delivery by the due date in accordance with the delivery service standards prescribed by the relevant postal authority; or
- (2) recorded postal delivery receipts showing delivery on the required day; or
- (3) records of a courier service provider showing delivery on the required day.

Change of accounting reference date

- | | | |
|--------------------------|---|--|
| 16.3.17 [FCA/ PRA] | R | <p>(1) <i>A firm</i> must notify the <i>FSA appropriate regulator</i> if it changes its <i>accounting reference date</i>.</p> <p>...</p> <p>(4) <i>SUP 16.10.4AR to SUP 16.10.4CG (Method of reporting Requirement to check the accuracy of standing data and to report changes to the FSA appropriate regulator changes in standing data)</i> apply to any notification made under (1).</p> |
| 16.3.18 [FCA/ PRA] | G | <p><i>SUP 16.2.1G</i> emphasises the importance to the <i>FSA appropriate regulator</i> of timely and accurate information. The extension of a <i>firm's</i> accounting period to more than 15 months may hinder the timely provision of relevant and important information to the <i>FSA appropriate regulator</i>. This is because many due dates for reporting to the <i>FSA appropriate regulator</i> are linked to <i>firms' accounting reference dates</i>. Indeed, for some categories of <i>firm</i>, the only reports required by the <i>FSA appropriate regulator</i> have due dates for submission which are linked to the <i>firm's accounting reference date</i>. If the extension of a <i>firm's</i> accounting period appears likely to impair the effectiveness of the <i>FSA's appropriate regulator's</i> supervisory work, the <i>FSA appropriate regulator</i> may take action to ensure that it continues to receive the information it requires on a timely basis. This may include the use of any of the tools of supervision set out in <i>SUP 1.4.5G</i>.</p> |
| 16.3.19 [FCA/ PRA] | G | <p>If more than one <i>firm</i> in a <i>group</i> intends to change its <i>accounting reference date</i> at the same time, a single notification may be given to the <i>FSA appropriate regulator</i>, as described in <i>SUP 15.7.8G</i>.</p> |

~~Underwriting agents: submission to the Society of Lloyd's~~

- | | | |
|---------|---|--|
| 16.3.20 | R | <p>(1) Paragraph (2) applies in relation to reports required under this chapter within the scope of any arrangements made by the FSA with the Society of Lloyd's under paragraph 6(2) of Schedule 1 to the Act. [deleted]</p> |
|---------|---|--|

- (2) ~~An underwriting agent must submit the reports in (1) to the Society of Lloyd's rather than to the FSA. [deleted]~~

- 16.3.21 G See ~~SUP 15.7.13G and SUP 15.7.14G for guidance on arrangements in SUP 16.3.20R. [deleted]~~

Service of Notices Regulations

- 16.3.22 G The Financial Services and Markets Act 2000 (Service of Notices) [FCA/ PRA] Regulations 2001 (SI 2001/1420) contain provisions relating to the service of documents on the *FSA appropriate regulator*. They do not apply to reports required under SUP 16, because of the specific *rules* in this section.

Confidentiality and sharing of information

- 16.3.23 G When the *FSA appropriate regulator* receives a report which contains [FCA/ PRA] confidential information and whose submission is required under this chapter, it is obliged under Part ~~XXIII~~ 23 of the Act (Public Record, Disclosure of Information and Co-operation) to treat that information as confidential. (See SUP 2.2.4G for the FCA and SUP 2.2.4AG for the PRA)

- 16.3.24 G ~~SUP 2.3.12G states~~ SUP 2.3.12AG and SUP 2.3.12BG state that the *FSA appropriate regulator* may pass to other regulators information which it [FCA/ PRA] has in its possession. Such information includes information contained in reports submitted under this chapter. The *FSA's appropriate regulator's* disclosure of information to other regulators is subject to SUP 2.2.4G or SUP 2.2.4AG (Confidentiality of information).

Reports from groups

...

- 16.3.26 G Examples of reports covering a *group* are: [FCA/ PRA]

- (1) ...
(2) annual controllers reports required under ~~SUP 16.5.4R~~ 16.4.5R;
...

16.4 Annual controllers report

...

Purpose

- 16.4.4 G A *firm* and its *controllers* are required to notify certain changes in *control* [FCA/ (see SUP 11 (Controllers and close links)). The purpose of the *rules* and

PRA] *guidance* in this section is:

- (1) to ensure that, in addition to such notifications, the *FSA appropriate regulator* receives regular and comprehensive information about the identities of all of the *controllers* of a *firm*, which is relevant to a *firm's* continuing to satisfy the effective supervision threshold conditions (see *COND 2.3*);
- (2) ...
- (3) to support the *FSA's* regulatory functions under Part ~~XII~~ 12 of the *Act* (Notices of acquisitions of control over UK authorised persons) (see *SUP 11* (Controllers and close links)).

Reporting requirement

16.4.5
[FCA/
PRA]

- R
- (1) A *firm* must submit a report to the *FSA appropriate regulator* annually, containing the information in (3) or (4) (as applicable).
 - (2) A *firm* must submit the report in (1) to the *FSA appropriate regulator* within four months of the *firm's* *accounting reference date*.
 - ...
 - (4A) A *firm* that is a *regulated entity* must include in its report to the *FSA appropriate regulator* under (1) whether any *consolidation group* of which it is a member is a *third-country banking and investment group*.
 - (4B) A *firm* does not have to give notice to the *FSA appropriate regulator* under (4A) if it, or another member of the *third-country banking and investment group*, has already given notice to the *FSA appropriate regulator* of the relevant fact.
 - ...

...

16.4.7
[FCA/
PRA]

- G
- If a *group* includes more than one *firm*, a single annual controllers report may be submitted, and so satisfy the requirements of all *firms* in the *group*. Such a report should contain the information required from all of them, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their *FSA* firm reference numbers. Nevertheless, the requirement to provide a report, and the responsibility for the report, remain with each *firm* in the *group*.

...

Exception: insurers

16.4.12 [FCA/PRA] R An *insurer* need not submit a report under SUP 16.4.5R to the extent that the information has already been provided to the *FSA appropriate regulator* under IPRU(INS) 9.30R (Additional information on controllers).

16.5 Annual Close Links Reports

...

Purpose

16.5.2 [FCA/PRA] G A *firm* is required to notify the *FSA appropriate regulator* of changes to its *close links* (see SUP 11.9). ~~Threshold condition 3 (Close links)~~ provides The effective supervision threshold conditions provide that, if a *firm* has *close links* with another *person*, the *FSA* must be satisfied that the matters which are relevant in determining whether a *firm* satisfies the condition of being capable of being effectively supervised include:

- (1) ~~those *close links* are not likely to prevent the *FSA's* effective supervision of the *firm*; and~~ the nature of the relationship between the *firm* and that *person*;
- (2) ~~where it appears to the *FSA* that the *person* is subject to the laws, regulations or administrative provisions of a territory which is not an *EEA State*, neither the foreign provisions, nor any deficiency in their enforcement, would prevent the *FSA's* effective supervision of the *firm*. whether those links or that relationship are likely to prevent the *appropriate regulator's* effective supervision of the *firm*; and~~
- (3) if the *person* is subject to the laws, regulations or administrative provisions of a territory which is not an *EEA State*, whether those foreign provisions, or any deficiency in their enforcement, would prevent the *appropriate regulator's* effective supervision of the *firm*.

16.5.3 [FCA/PRA] G The purposes of the *rules* and *guidance* in this section are:

- (1) to ensure that, in addition to such notifications, the *FSA appropriate regulator* receives regular and comprehensive information about the identities of all persons with whom a *firm* has *close links*, which is relevant to a *firm's* continuing to satisfy the effective supervision threshold conditions ~~condition 3 (Close links)~~ (see SUP 2.3) and to the protection of *consumers*; and
- (2) to implement certain requirements relating to the provision of information on *close links* which must be imposed on *firms* under the '*Post-BCCI Directive*'.

Report

- 16.5.4 [FCA/PRA] R (1) A *firm* must submit a report to the *FSA appropriate regulator* annually by completing the Close Links Notification Form (see ~~SUP 11.9.3AG~~ SUP 11.9.3BG for the *FCA* and SUP 11.9.3CG for the *PRA*) and must include the information in (3) or (4) (as applicable) and (5).
- (2) A *firm* must submit the report in (1) to the *FSA appropriate regulator* within four months of the ~~firm's~~ *firm's* accounting reference date.

...

- 16.5.6 [FCA/PRA] G If a *group* includes more than one *firm*, a single annual close links report may be submitted and so satisfy the requirements of all *firms* in the *group*. Such a report should contain the information required from all of them, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their ~~FSA~~ firm reference numbers. Nevertheless, the requirement to provide a report, and the responsibility for the report, remain with each *firm* in the *group*.

...

16.6 Compliance reports

...

Purpose

- 16.6.3 G ~~The FSA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with the requirements and standards under the regulatory system. The type of report the FSA requires will vary, depending on the type of business a firm undertakes. The requirements in SUP 16.6 represent an interim approach to compliance reporting, based mainly on the reporting requirements, which previous regulators applied to firms. This information helps the FSA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance.~~
[deleted]

- 16.6.3A [FCA] G The FCA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with the requirements and standards under the regulatory system. The type of report the FCA requires will vary, depending on the type of business a firm undertakes. This information helps the FCA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance.

- 16.6.3B [PRA] G The PRA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with prudential

requirements and standards. The type of report the PRA requires will vary, depending on the type of business a firm undertakes. This information helps the PRA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance.

Banks

16.6.4 [FCA/PRA] R A bank must submit compliance reports to the FSA appropriate regulator in accordance with SUP 16.6.5R.

16.6.5 [FCA/PRA] R Compliance reports from a bank (see SUP 16.6.4R)

| Report | Frequency | Due date |
|---|-----------|--|
| List of all <i>overseas regulators</i> for each legal entity in the <i>firm's group</i> | Annually | 6 months after the <i>firm's accounting reference date</i> <i>firm's accounting reference date</i> |
| Organogram showing the <i>authorised</i> entities in the <i>firm's group</i> | Annually | 6 months after the <i>firm's accounting reference date</i> <i>firm's accounting reference date</i> |

...

16.6.7 [FCA] R Compliance reports from trustees of AUTs, depositaries of ICVCs, and OPS firms (see SUP 16.6.6R)

| Report | Frequency | Due date |
|--|-----------|---------------------------------------|
| Report from a <i>trustee</i> of an AUT on <i>manager's</i> failures as set out in SUP 16.6.8R(1) | Quarterly | 1 month after quarter end (Note) |
| Report from a <i>depository</i> of an ICVC on failures by the <i>authorised corporate director</i> as set out in SUP 16.6.8R(2) | Quarterly | 1 month after quarter end (Note) |
| <i>OPS firms</i> only: Annual accounts of each <i>occupational pension scheme</i> in respect of which the <i>firm</i> is acting | Annually | 7 months after end of the scheme year |
| <i>OPS firms</i> only: | Annually | 7 months after end |

| | | |
|---|--|--------------------|
| Audited annual accounts of each <i>OPS collective investment scheme</i> in respect of which the <i>firm</i> is acting | | of the scheme year |
| Note = The quarter ends are 31 March, 30 June, 30 September, 31 December. | | |

16.6.8
[FCA]

- R (1) The report from a *trustee* of an *AUT* to the ~~FSA~~ FCA must state, in relation to the *manager* of each *AUT* for which it is a *trustee*, the number of times during the quarter in which facts came to the *firm's* knowledge from which it appeared, or might have appeared, that the *manager* had failed (materially or otherwise) to:
- (a) give correct instructions ... and the error:
 - ...
 - (ii) was not corrected in accordance with the ~~FSA's~~ FCA's guidance as set out in *COLL 6.2.12G*;
 - ...
- (2) The report from a *depository* of an *ICVC* to the ~~FSA~~ FCA must state, in relation to the *authorised corporate director* of each *ICVC* for which the *firm* is a *depository*, the number of times during the quarter in which facts came to the *firm's* knowledge from which it appeared, or might have appeared, that the *authorised corporate director* had failed (materially or otherwise) to:
- (a) ... and the error:
 - ...
 - (ii) was not corrected in accordance with the ~~FSA's~~ FCA's guidance as set out in *COLL 6.2.12G*;
 - ...
- (3) An *OPS firm* must notify the ~~FSA~~ FCA of any change in the date of commencement of the scheme year of an *OPS* or *OPS collective investment scheme*, in respect of which the *firm* is acting, not less than 15 *business days* before the date on which such a change is to become effective.

...

16.8 Persistency reports from insurers and data reports on stakeholder pensions

...

Purpose

- 16.8.2 [FCA] G The purpose of this section is to enable information on the persistency of life policies and data on stakeholder pensions to be prepared and provided to the ~~FSA~~ FCA in a standard format. This information is used in the monitoring of *firms* both individually and collectively.

Requirement to submit persistency and data reports

- 16.8.3 [FCA] R (1) *An insurer with permission to effect or ~~carry out~~ life carry out life policies* must submit to the ~~FSA~~ FCA a persistency report in respect of *life policies* by 30 April each year in accordance with this section.
- (2) *A firm with permission to establish, operate or wind up a stakeholder pension scheme* must submit to the ~~FSA~~ FCA:

...

...

- 16.8.9 [FCA] G *Life policies* and stakeholder pensions falling within SUP 16.8.8R(2)(c) are those which have been transferred from another *firm*, for example under an insurance business transfer scheme under Part ~~VII~~ 7 of the *Act* (Control of Business Transfers).

...

- 16.8.20 [FCA] R If, in relation to any Form, a *firm* has no *life policies* or stakeholder pensions to report on in a copy of that Form, the *firm* need not submit that copy provided that it confirms in writing to the ~~FSA~~ FCA, as part of the persistency or data report, that it is not doing so and the reason for not doing so.

...

- 16.8.23 [FCA] R A *firm* must make and retain such records as will enable it to:
- (1) ...
- (2) make persistency reports or data reports to the ~~FSA~~ FCA in accordance with SUP 16.8.3R.

...

16.9 Appointed representatives annual report

Application

16.9.1 [FCA] G The effect of SUP 16.1.1R is that this section applies to every *firm* with a ~~Part 4A~~ permission to advise on investments, arrange (bring about) deals in investments, making arrangements with a view to transactions in investments, or arrange safeguarding and administration of assets.

Purpose

16.9.2 [FCA] G The purpose of the *rules* and *guidance* in this section is to ensure that, in addition to the notifications made under SUP 12.7 (Appointed representatives; notification requirements), the ~~FSA~~ FCA receives regular and comprehensive information about the *appointed representatives* engaged by a *firm*, so that the ~~FSA~~ FCA is in a better position to pursue the ~~regulatory objective~~ statutory objective of the protection of *consumers*.

16.9.3 [FCA] R (1) A *firm* must:

- (a) submit a report to the ~~FSA~~ FCA annually, in the form of an amended copy of the relevant extract from the ~~FSA Register~~ Financial Services Register, containing the information in (2);
- (b) submit the report in (1) to the ~~FSA~~ FCA within four *months* of the ~~firm's accounting~~ firm's accounting reference date.

(2) The report in (1) must contain a list of all the current *appointed representatives* of the *firm* as at the ~~firm's accounting~~ firm's accounting reference date.

(3) The report in (1) is not required if:

- (a) ...
- (b) this is reflected in the relevant extract from the ~~FSA Register~~ Financial Services Register.

16.9.4 [FCA] G The ~~FSA Register~~ Financial Services Register is maintained under section 347 of the *Act* (The record of authorised persons, etc.) and may be viewed at the ~~FSA's website at www.fsa.gov.uk/register/~~ FCA's website.

...

16.9.6 [FCA] G If a group includes more than one *firm*, a single annual *appointed representatives* report may be submitted on behalf of all *firms* in the *group*. Such a report should contain the information required from all the *firms*, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their ~~FSA~~ Financial Services Register firm reference numbers. The requirement to provide a report, and the responsibility for the report remains with each *firm* in the *group*.

16.10 Verification of standing data

...

Purpose

- 16.10.2 [FCA/
PRA] G *Standing data* is used by the ~~FSA~~ appropriate regulator:
- (1) to ensure that a *firm* is presented with the correct regulatory return when it seeks to report electronically;
 - (2) in order to communicate with a *firm*;
 - (3) as the basis for some sections of the ~~FSA Register~~ Financial Services Register; and
 - (4) in order to carry out thematic analysis across sectors and groups of *firms*.

...

Requirement to check the accuracy of standing data and to report changes to the ~~FSA~~ appropriate regulator

- 16.10.4 [FCA/
PRA] R (1) Within 30 *business days* of its *accounting reference date*, a *firm* must check the accuracy of its *standing data* through the relevant section of the ~~FSA~~ appropriate regulator's website.
- (2) ...
- (3) If any *standing data* is incorrect, the *firm* must submit the corrected *standing data* to the ~~FSA~~ appropriate regulator, using the appropriate form set out in SUP 15 Ann 3R and in accordance with SUP 16.10.4AR.
- 16.10.4A [FCA/
PRA] R (1) A *firm* other than a *credit union* must submit any corrected *standing data* under SUP 16.10.4R(3) online at www.fsa.gov.uk the appropriate regulator's website using the ~~FSA's~~ ONA ONA system.
- (2) A *credit union* must submit any corrected *standing data* under SUP 16.10.4R(3) ~~in the way set out in SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ to static.data@fca.org.uk or via post or hand delivery to the FCA marked for the attention of the 'Static Data team'.
- (3) Where a *firm* is obliged to submit corrected *standing data* online under (1), if the ~~FSA's~~ FCA's information technology systems fail and online submission is unavailable for 24 hours or more, until such time as facilities for online submission are restored, a *firm* must submit its corrected *standing data* ~~in the way set out in SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ to

static.data@fca.org.uk or via post or hand delivery to the FCA marked for the attention of the 'Static Data team'.

16.10.4B G If the ~~FSA's~~ FCA's information technology systems fail and online [FCA/ PRA] submission is unavailable for 24 hours or more, the ~~FSA~~ FCA will endeavour to publish a notice on its website confirming that online submission is unavailable and that the alternative methods of submission set out in ~~SUP 16.10.4AR(3) and SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ SUP 16.3.9R should be used.

...

16.10.5 G The *standing data* is made available to the *firm* when the *firm* logs into the [FCA/ PRA] appropriate section of the ~~FSA~~ appropriate regulator's website. The *firm* should check the *standing data* and send any corrections to the ~~FSA~~ appropriate regulator. The ~~FSA's~~ appropriate regulator's preferred method of receiving corrections to *standing data* is by the online forms available at the ~~FSA's~~ appropriate regulator's website.

...

16.11 Product Sales Data Reporting

...

Purpose

16.11.2 G (1) The purpose of this section is to set out the requirements for *firms* [FCA] in the retail mortgage, investment, and *pure protection contract* markets specified in SUP 16.11.1R to report individual product sales data to the ~~FSA~~ FCA. In the case of *firms* in the sale and rent back market, there is a requirement to record, but not to submit, the data. These requirements apply whether the *regulated activity* has been carried out by the *firm*, or through an intermediary which has dealt directly with the *firm*.

(2) The purpose of collecting this data is to assist the ~~FSA~~ FCA in the ongoing supervision of *firms* engaged in retail activities and to enable the ~~FSA~~ FCA to gain a wider understanding of market trends in the interests of protecting *consumers*.

...

16.11.4 G (1) ... [FCA]

(2) If it is easier and more practical for a *firm* to submit additional data relating to products other than those specified in SUP 16.11.5R, it may submit that additional data to the ~~FSA~~ FCA in a data report.

...

- 16.11.9 R A *firm* must provide the data report to the ~~FSA~~ FCA electronically in a
[FCA] standard format provided by the ~~FSA~~ FCA.
- 16.11.10 G A data report will have been provided to the ~~FSA~~ FCA in accordance with
[FCA] *SUP* 16.11.9R only if all mandatory data reporting fields (as set out in *SUP*
16 Annex 21~~RR~~) have been completed correctly and the report has been
accepted by the relevant ~~FSA~~ FCA reporting system.

Use of reporting agents

- 16.11.11 R (1) A *firm* may appoint another *person* to provide the data report on
[FCA] the *firm's* behalf if the *firm* has informed the ~~FSA~~ FCA of that
appointment in writing.

...

16.12 Integrated Regulatory Reporting

...

Purpose

- 16.12.2 G (1) *Principle 4* requires *firms* to maintain adequate financial
[FCA/
PRA] resources. The Interim Prudential sourcebooks, *PRU*, *BIPRU* and
GENPRU set out the ~~FSA's~~ appropriate regulator's detailed
capital adequacy requirements. By submitting regular data, *firms*
enable the ~~FSA~~ appropriate regulator to monitor their compliance
with *Principle 4* and their prudential requirements in the ~~FSA~~
~~Handbook~~ Handbook.
- (2) The *data items* submitted help the ~~FSA~~ appropriate regulator
analyse *firms'* financial and other conditions and performance and
to understand their business. By means of further collation and
review of the data which the *data items* provide, the ~~FSA~~
appropriate regulator also uses the *data items* to identify
developments across the financial services industry and its
constituent sectors.
- (3) The requirements in this section differ according to a *firm's*
regulated activity group (RAG), as different information is
required to reflect different types of business. Standard formats are
used for reporting, to assist compatibility between *firms* which
carry on similar types of business. Timely submission is important
to ensure the ~~FSA~~ appropriate regulator has up-to-date
information.

Reporting requirement

- 16.12.3 R (1) Any *firm* permitted to carry on any of the activities within each of

[FCA/
PRA]

the RAGs set out in column (1) of the table in SUP 16.12.4R must:

- (a) (i) unless (ii) or (iii) applies, submit to the *FSA appropriate regulator* the duly completed *data items* or other items applicable to the *firm* as set out in the provision referred to in column (2) of that table;
- (ii) unless (iii) applies, where a *firm* is required to submit completed *data items* for more than one RAG, that *firm* must only submit the *data item* of the same name and purpose in respect of the lowest numbered RAG applicable to it, RAG 1 being the lowest and RAG 10 the highest;
- (iii) where a *firm* is, but for this rule, required to submit *data items* for more than one RAG and this includes the submission of *data items* in respect of *FSA* fees, the *FOS* or *FSCS* levy, or threshold conditions, that *firm* must only submit these *data items* if they belong to the lowest numbered of the RAGs applicable to it;
- (iv) in the case of a *non-EEA bank*, or an *EEA bank* (whether or not it has *permission* for *accepting deposits*) other than one with *permission* for *cross border services* only, any *data items* submitted should, unless indicated otherwise, only cover the activities of the branch operation in the *United Kingdom*;

in the format specified as applicable to the *firm* in the provision referred to in column (2);

...

- (2) Unless (3) applies, any *data item* in (1) must be submitted by electronic means made available by the *FSA*; *appropriate regulator*.
- (3) Paragraph (2) does not apply to:
 - (a) *credit unions* solely in relation to the reporting requirement for RAG 1 activities, ~~where SUP 16.3.6R to SUP 16.3.10G will apply;~~ where the following submission methods apply:
 - (i) Post to the Bank of England for postal submission:
Regulatory Data Group
Statistics and Regulatory Data Division (HO5 A-B)
Bank of England
Threadneedle Street
London

EC2R 8AH

- (ii) Leaving the report marked for the attention of “Regulatory Data Group, Statistics and Regulatory Data Division (HO 5 A-B) at the Bank of England, Threadneedle Street, London, EC2R 8AH, and obtaining a dated receipt
 - (iii) Electronic mail (CreditUnionReporting@BankofEngland.co.uk) or fax (020 7601 3334) to the Regulatory Data Group of the Bank of England
 - (iv) Online submission via the appropriate systems accessible from the appropriate regulator’s website;
- (b) *firms* in RAG 2 in relation to the reporting requirements for RAG 2 activities; and
- (c) those data items specified as "No standard format", where SUP 16.3.6R to SUP 16.3.10G will apply.
- (4) A *firm* that is a member of a *financial conglomerate* must also submit financial reports as required by SUP 16.12.32R.

...

16.12.4 R Table of applicable rules containing *data items*, frequency and submission periods
[FCA/
PRA]

| (1) | | (2) | (3) | (4) |
|------------|--|------------------------------|--------------------------------|---------------|
| RAG number | Regulated Activities | Provisions containing | | |
| | | applicable <i>data items</i> | reporting frequency/ period | due date |
| ... | | | | |
| RAG 10 | • the activities of an RIE/RCH <u>RIE</u> | SUP 16.12.29G | SUP 16.12.29G | SUP 16.12.29G |
| ... | | | | |

...

16.12.9 R ...
[FCA]

| | | |
|--|----------------------------------|-----------------------------|
| | <i>Member's adviser</i> (note 3) | the <i>Society</i> (note 1) |
|--|----------------------------------|-----------------------------|

| | | |
|--------|--|--|
| ... | | |
| ... | | |
| Note 3 | A member's adviser must prepare its reports in accordance with, and in the format set out in, SUP 16 Annex 10R and as required by section 6 of that annex. Guidance notes for the completion of the reports is contained in SUP 16 Annex 11G. [deleted] | |
| ... | | |

...

16.12.29 G *Recognised bodies (RIEs and RCHs)* RIEs have separate reporting requirements agreed between the *recognised body* and the *FSA* as set out in REC.
[FCA]

...

16.12.30 R ...
[FCA]

(3) An authorised professional firm must also, where applicable, submit the other report to the ~~FSA~~ FCA in accordance with SUP 16.12.31R in respect of the other regulated activities it undertakes under (1)(a) .

...

16.12.32 R (1) A firm that is a member of a financial conglomerate must submit financial reports to the ~~FSA~~ appropriate regulator in accordance with the table in SUP 16.12.33R if:
[FCA/
PRA]

(a) it is at the head of an ~~FSA-regulated EEA financial conglomerate~~ a UK-regulated EEA financial conglomerate;
or

(b) its ~~Part IV 4A~~ permission contains a relevant requirement.

(2) ...

16.12.33 R Financial reports from a member of a financial conglomerate (see SUP 16.12.32R)
[FCA/
PRA]

| | | | |
|--------|---|--|--|
| ... | | | |
| ... | | | |
| Note 2 | If Part 1 of GENPRU 3 Annex 1R (method 1), Part 2 of GENPRU 3 Annex 1R (method 2), or Part 3 of GENPRU 3 Annex 1R (method 3) applies, there is no specific form. Adequate | | |

| | |
|--------|---|
| | <p>information must be provided, and each <i>financial conglomerate</i> for which the <i>FSA appropriate regulator</i> is the <i>co-ordinator</i> must discuss with the <i>FSA appropriate regulator</i> how to do this.</p> <p>...</p> |
| Note 3 | <p>Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the <i>FSA appropriate regulator</i> is the <i>co-ordinator</i> must discuss with the <i>FSA appropriate regulator</i> the form of the information to be reported. This should mean that usual information management systems of the <i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required. When reviewing the <i>risk concentration</i> levels, the <i>FSA appropriate regulator</i> will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i>, the risk of a conflict of interests, the risk of circumvention of sectoral <i>rules</i>, and the level or volume of risks.</p> |
| Note 4 | <p>For the purposes of this reporting requirement, an <i>intra-group transaction</i> will be presumed to be significant if its amount exceeds 5% of the total amount of capital adequacy requirements at the level of the <i>financial conglomerate</i>.</p> <p>Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the <i>FSA appropriate regulator</i> is the <i>co-ordinator</i> must discuss with the <i>FSA appropriate regulator</i> the form of the information to be reported. This should mean that usual information management systems of the <i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required. When reviewing the <i>intra-group transactions</i>, the <i>FSA appropriate regulator</i> will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i>, the risk of a conflict of interest, the risk of circumvention of <i>sectoral rules</i>, and the level or volume of risks.</p> |
| ... | |

16.13 Reporting under the Payment Services Regulations

...

Purpose

16.13.2 G The purpose of this section is to give directions to *authorised payment institutions* and *small payment institutions* under regulation 82 (Reporting requirements) of the *Payment Services Regulations* in relation to:

[FCA]

- (1) the information in respect of their provision of *payment services*

and their compliance with requirements imposed by or under Parts 2 to 6 of the *Payment Services Regulations* that they must provide to the ~~FSA~~ FCA; and

(2) ...

...

Reporting requirement

16.13.3 D (1) An *authorised payment institution* or a *small payment institution* [FCA] must submit to the ~~FSA~~ FCA the duly completed return applicable to it as set out in column (2) of the table in *SUP* 16.13.4D.

(2) An *authorised payment institution* or a *small payment institution* must submit the return referred to in (1):

...

(d) by electronic means made available by the ~~FSA~~ FCA.

...

16.14 Client money and asset return

...

Purpose

16.14.2 G The purpose of the *rules* and *guidance* in this section is to ensure that the [FCA] ~~FSA~~ FCA receives regular and comprehensive information from a *firm* which is able to hold *client money* and *safe custody assets* on behalf of its *clients*.

Report

16.14.3 R (1) Subject to (3), a *firm* must submit a completed *CMAR* to the ~~FSA~~ [FCA] FCA within 15 *business days* of the end of each month.

...

(3) A *firm* which changes its 'CASS firm type' and notifies the ~~FSA~~ FCA that it is a *CASS medium firm* or a *CASS large firm* in accordance with *CASS* 1A.2.9R is not required to submit a *CMAR* in respect of the month in which the change to its 'CASS firm type' takes effect in accordance with *CASS* 1A.2.12R, unless it was a *firm* to which the requirement in (1) applied immediately prior to that change taking effect.

...

Method of submission

- 16.14.6 [FCA] R A *CMAR* must be submitted by electronic means made available by the ~~FSA~~ FCA.

16.15 Reporting under the Electronic Money Regulations

...

Purpose

- 16.15.2 [FCA] G The purpose of this section is to give directions to the *electronic money issuers* referred to in *SUP* 16.1.1BD under regulation 49 (Reporting requirements) of the *Electronic Money Regulations* in relation to:
- (1) the information in respect of their issuance of *electronic money* and provision of *payment services* and their compliance with requirements imposed by or under Parts 2 to 5 of the *Electronic Money Regulations* that they must provide to the ~~FSA~~ FCA; and
 - (2) ...

...

Reporting requirement

- 16.15.4 [FCA] D An *electronic money issuer* that is not a *credit institution* must submit to the ~~FSA~~ FCA:
- (1) the duly completed return applicable to it ...;
 - (2) the return referred to in (1):
 - ...
 - (d) by electronic means made available by the ~~FSA~~ FCA where necessary.

...

16.16 Prudent valuation reporting

...

Purpose

- 16.16.3 [FCA/ G (1) The purpose of this section is to set out the requirements for a *firm* specified in *SUP* 16.16.1R to report the outcomes of its prudent

PRA] valuation assessments under the prudent valuation rules, in *GENPRU* 1.3.4R and *GENPRU* 1.3.14R to *GENPRU* 1.3.34R, to the *FSA appropriate regulator* and to do so in a standard format.

- (2) The purpose of collecting this data on the prudent valuation assessments made by a *firm* under *GENPRU* 1.3.4R and *GENPRU* 1.3.14R to *GENPRU* 1.3.34R is to assist the *FSA appropriate regulator* in assessing the capital resources of *firms*, to enable the *FSA appropriate regulator* to gain a wider understanding of the nature and sources of measurement uncertainty in fair-valued financial instruments, and to enable comparison of the nature and level of that measurement uncertainty across *firms* and over time.

Reporting requirement

16.16.4 R (1) A *firm* to which this section applies must submit to the *FSA appropriate regulator* quarterly (on a calendar year basis and not [FCA/ PRA] from a *firm's accounting reference date*), within six weeks of each quarter end, a Prudent Valuation Return in respect of its fair-value assessments under *GENPRU* 1.3.4R and *GENPRU* 1.3.14R to *GENPRU* 1.3.34R in the format set out in *SUP* 16 Annex 31AR.

- (2) A PRA-authorised person to which this section applies must submit the report via electronic mail to prudentvaluationreturns@bankofengland.co.uk or via post or hand delivery to Regulatory Data Group, Statistics and Regulatory Data Division (HO5 A-B), Bank of England, Threadneedle Street, London EC2R 8AH; or via fax to the Regulatory Data Group of the Bank of England (020 7601 3334)

...

16.17 Remuneration reporting

Purpose

16.17.1 G The purpose of this section is to ensure that the *FSA appropriate regulator* [FCA/ PRA] receives regular and comprehensive information about *remuneration* in a standard format to assist it to benchmark *remuneration* trends and practices and to collect *remuneration* information on *high earners*. It also takes account of the Capital Requirements (Amendment) Regulations 2012 (SI 2012/917) together with the European Banking Authority's Guidelines to article 22(3) and (5) of the *Banking Consolidation Directive*.

...

16.17.3 R (1) A *firm* to which this *rule* applies must submit a Remuneration [PRA] Benchmarking Information Report to the *FSA PRA* annually.

...

- (3) The *firm* must submit that report to the ~~FSA~~ PRA within four months of the *firm's accounting reference date*.

...

High Earners Reporting Requirements

- 16.17.4 [FCA/
PRA] R (1) A *firm* to which this *rule* applies must submit a High Earners Report to the ~~FSA~~ appropriate regulator annually.
- (2) The *firm* must submit that report to the ~~FSA~~ appropriate regulator within four months of the end of the *firm's accounting reference date*.
- ...

...

Delete the following two Annexes in their entirety. The deleted text is not shown.

16 Annex 10R **Securities and Futures firms' reporting forms and requirements applying to their completion** [deleted]

16 Annex 11G **Guidance Notes on Completion of Securities and Futures Firms Reporting Forms** [deleted]

Amend the following as shown.

16 Annex 16A **Standing data (See SUP 16.10.4 R)**
[FCA/PRA]

- 16 Annex R A: Communications with a *firm*
16A.1
1. Name of the *firm*
 2. Trading name(s) of the *firm*
 - 3.
 4. Registered office
 5. Principal place of business
 6. Website address
 7. Complaints contact and complaints officer
 8. The name and email address of the primary compliance contact
- B: Information about a *firm* on the ~~FSA Register~~ Financial Services Register
- 9.
 - 10.

- 11.
- C: Other information about a *firm*
- 12.
- 13.
- 14. Name and address of *firm's* auditor
- 15.
- 16. *Accounting reference date*
- 17. Locum

...

16 Annex 26G Guidance on designated liquidity groups in SUP 16.12
[PRA]

| | | |
|-----|---|---|
| ... | | |
| 8. | G | The definition applies automatically. It does not depend, for example, on the <i>firm</i> getting a <i>waiver</i> under BIPRU 12 (Liquidity). However, in practice it is likely that the <i>firm</i> and the FSA <u>PRA</u> will agree who is in the <i>firm's DLG by default</i> . |
| ... | | |
| 13. | G | The FSA <u>PRA</u> recognises that a <i>firm</i> may be part of a wider <i>group</i> which manages its liquidity on a <i>group-wide</i> basis. This is recognised by an <i>intra-group liquidity modification</i> . A <i>DLG by modification</i> arises out of the <i>intra-group liquidity modification</i> . |
| ... | | |

Annex B

Designations & Regulator making new provision

| <u>(1)</u> | <u>(2)</u> | <u>(3)</u> |
|---------------------------|---|---------------------------|
| <u>Handbook Provision</u> | <u>Made, designated or no longer in force after legal cutover</u> | <u>Relevant regulator</u> |
| SUP 16.1.1R | Designated | FCA/PRA |
| SUP 16.1.1AD | Designated | FCA |
| SUP 16.1.1BD | Designated | FCA |
| SUP 16.1.2G | Designated | FCA/PRA |
| SUP 16.1.3R | Designated | FCA/PRA |
| SUP 16.1.4G | Designated | FCA/PRA |
| SUP 16.1.5G | Deleted | |
| SUP 16.1.6G | Deleted | |
| SUP 16.1.7G | Made | FCA/PRA |
| SUP 16.2.1G | Designated | FCA/PRA |
| SUP 16.3.1G | Designated | FCA/PRA |
| SUP 16.3.2G | Designated | FCA/PRA |
| SUP 16.3.3G | Designated | FCA/PRA |
| SUP 16.3.4G | Designated | FCA/PRA |
| SUP 16.3.5G | Designated | FCA/PRA |
| SUP 16.3.6R | Designated | FCA/PRA |
| SUP 16.3.7R | Designated | FCA/PRA |
| SUP 16.3.8R | Designated | FCA/PRA |
| SUP 16.3.9R | Designated | FCA/PRA |
| SUP 16.3.10G | Designated | FCA/PRA |
| SUP 16.3.11R | Designated | FCA/PRA |
| SUP 16.3.12G | Designated | FCA/PRA |
| SUP 16.3.13R | Designated | FCA/PRA |
| SUP 16.3.14R | Designated | FCA/PRA |

| | | |
|---------------|------------------------------|---------|
| SUP 16.3.14AG | Designated | FCA/PRA |
| SUP 16.3.15G | Designated | FCA/PRA |
| SUP 16.3.16G | Designated | FCA/PRA |
| SUP 16.3.17R | Designated | FCA/PRA |
| SUP 16.3.18G | Designated | FCA/PRA |
| SUP 16.3.19G | Designated | FCA/PRA |
| SUP 16.3.20G | No longer in force after LCO | |
| SUP 16.3.21G | No longer in force after LCO | |
| SUP 16.3.22G | Designated | FCA/PRA |
| SUP 16.3.23G | Designated | FCA/PRA |
| SUP 16.3.24G | Designated | FCA/PRA |
| SUP 16.3.25G | Designated | FCA/PRA |
| SUP 16.3.26G | Designated | FCA/PRA |
| SUP 16.4.1G | Designated | FCA/PRA |
| SUP 16.4.2G | Designated | FCA/PRA |
| SUP 16.4.2AG | Designated | FCA/PRA |
| SUP 16.4.3G | Designated | FCA/PRA |
| SUP 16.4.4G | Designated | FCA/PRA |
| SUP 16.4.5R | Designated | FCA/PRA |
| SUP 16.4.6G | Designated | FCA/PRA |
| SUP 16.4.7G | Designated | FCA/PRA |
| SUP 16.4.8G | Designated | FCA/PRA |
| SUP 16.4.9G | Designated | FCA/PRA |
| SUP 16.4.10R | Designated | FCA/PRA |
| SUP 16.4.11R | Designated | FCA/PRA |
| SUP 16.4.12R | Designated | FCA/PRA |
| SUP 16.5.1G | Designated | FCA/PRA |
| SUP 16.5.2G | Designated | FCA/PRA |
| SUP 16.5.3G | Designated | FCA/PRA |

| | | |
|--------------|---|---------|
| SUP 16.5.4R | Designated | FCA/PRA |
| SUP 16.5.5G | Deleted | |
| SUP 16.5.6G | Designated | FCA/PRA |
| SUP 16.5.7G | Designated | FCA/PRA |
| SUP 16.5.8R | Designated | FCA/PRA |
| SUP 16.6.1G | Designated | FCA/PRA |
| SUP 16.6.1AD | Designated | FCA |
| SUP 16.6.2G | Designated | FCA/PRA |
| SUP 16.6.3G | No longer in force after legal cutover | |
| SUP 16.6.3AG | Made | FCA |
| SUP 16.6.3BG | Made | PRA |
| SUP 16.6.4R | Designated | FCA/PRA |
| SUP 16.6.5R | Designated | FCA/PRA |
| SUP 16.6.6R | Designated | FCA |
| SUP 16.6.7R | Designated | FCA |
| SUP 16.6.8R | Designated | FCA |
| SUP 16.6.9R | Designated | FCA |
| SUP 16.7 | not in force anymore | |
| SUP 16.8.1G | Designated | FCA |
| SUP 16.8.2G | Designated | FCA |
| SUP 16.8.3R | Designated | FCA |
| SUP 16.8.4R | Designated | FCA |
| SUP 16.8.5G | Designated | FCA |
| SUP 16.8.6G | Designated | FCA |
| SUP 16.8.7R | Designated | FCA |
| SUP 16.8.8R | Designated | FCA |
| SUP 16.8.9G | Designated | FCA |
| SUP 16.8.10R | Designated | FCA |

| | | |
|---------------|------------|---------|
| SUP 16.8.11R | Designated | FCA |
| SUP 16.8.12G | Designated | FCA |
| SUP 16.8.13R | Designated | FCA |
| SUP 16.8.14R | Designated | FCA |
| SUP 16.8.15R | Designated | FCA |
| SUP 16.8.16R | Designated | FCA |
| SUP 16.8.17R | Designated | FCA |
| SUP 16.8.18R | Designated | FCA |
| SUP 16.8.19R | Designated | FCA |
| SUP 16.8.20R | Designated | FCA |
| SUP 16.8.21R | Designated | FCA |
| SUP 16.8.22G | Designated | FCA |
| SUP 16.8.23R | Designated | FCA |
| SUP 16.8.24G | Designated | FCA |
| SUP 16.9.1G | Designated | FCA |
| SUP 16.9.2G | Designated | FCA |
| SUP 16.9.3R | Designated | FCA |
| SUP 16.9.4G | Designated | FCA |
| SUP 16.9.5G | Deleted | |
| SUP 16.9.6G | Designated | FCA |
| SUP 16.10.1G | Designated | FCA/PRA |
| SUP 16.10.2G | Designated | FCA/PRA |
| SUP 16.10.3G | Designated | FCA/PRA |
| SUP 16.10.4R | Designated | FCA/PRA |
| SUP 16.10.4AR | Designated | FCA/PRA |
| SUP 16.10.4BG | Designated | FCA/PRA |
| SUP 16.10.4CG | Designated | FCA/PRA |
| SUP 16.10.5G | Designated | FCA/PRA |
| SUP 16.10.6G | Designated | FCA/PRA |

| | | |
|---------------|------------|---------|
| SUP 16.10.7G | Deleted | |
| SUP 16.11.1R | Designated | FCA |
| SUP 16.11.2G | Designated | FCA |
| SUP 16.11.3R | Designated | FCA |
| SUP 16.11.4G | Designated | FCA |
| SUP 16.11.5R | Designated | FCA |
| SUP 16.11.6G | Designated | FCA |
| SUP 16.11.7R | Designated | FCA |
| SUP 16.11.8R | Designated | FCA |
| SUP 16.11.8AG | Designated | FCA |
| SUP 16.11.9R | Designated | FCA |
| SUP 16.11.10G | Designated | FCA |
| SUP 16.11.11R | Designated | FCA |
| SUP 16.12.1G | Designated | FCA/PRA |
| SUP 16.12.2G | Designated | FCA/PRA |
| SUP 16.12.3R | Designated | FCA/PRA |
| SUP 16.12.3AG | Designated | FCA/PRA |
| SUP 16.12.3BG | Designated | FCA/PRA |
| SUP 16.12.4R | Designated | FCA/PRA |
| SUP 16.12.4AG | Designated | PRA |
| SUP 16.12.4BG | Designated | FCA/PRA |
| SUP 16.12.5R | Designated | FCA/PRA |
| SUP 16.12.6R | Designated | FCA/PRA |
| SUP 16.12.7R | Designated | FCA/PRA |
| SUP 16.12.8R | Designated | PRA |
| SUP 16.12.9R | Designated | FCA/PRA |
| SUP 16.12.9AG | Designated | FCA |
| SUP 16.12.10R | Designated | FCA/PRA |
| SUP 16.12.11R | Designated | FCA/PRA |

| | | |
|----------------|------------|---------|
| SUP 16.12.11AG | Designated | FCA/PRA |
| SUP 16.12.12R | Designated | FCA/PRA |
| SUP 16.12.13R | Designated | FCA/PRA |
| SUP 16.12.14R | Designated | FCA |
| SUP 16.12.15R | Designated | FCA/PRA |
| SUP 16.12.15AG | Designated | FCA/PRA |
| SUP 16.12.16R | Designated | FCA/PRA |
| SUP 16.12.17R | Designated | FCA/PRA |
| SUP 16.12.18R | Designated | FCA/PRA |
| SUP 16.12.18AR | Designated | FCA/PRA |
| SUP 16.12.19R | Designated | FCA |
| SUP 16.12.19AR | Designated | FCA |
| SUP 16.12.20R | Designated | FCA |
| SUP 16.12.21R | Designated | FCA |
| SUP 16.12.22R | Designated | FCA |
| SUP 16.12.22AR | Designated | FCA/PRA |
| SUP 16.12.22BG | Designated | FCA/PRA |
| SUP 16.12.23R | Designated | FCA/PRA |
| SUP 16.12.24R | Designated | FCA/PRA |
| SUP 16.12.25R | Designated | FCA |
| SUP 16.12.25AR | Designated | FCA/PRA |
| SUP 16.12.25BG | Designated | FCA/PRA |
| SUP 16.12.26R | Designated | FCA/PRA |
| SUP 16.12.27R | Designated | FCA/PRA |
| SUP 16.12.28R | Designated | FCA |
| SUP 16.12.28AR | Designated | FCA |
| SUP 16.12.29G | Designated | FCA |
| SUP 16.12.29AR | Designated | FCA/PRA |
| SUP 16.12.30AR | Designated | FCA |

| | | |
|---------------|------------|---------|
| SUP 16.12.31R | Designated | FCA |
| SUP 16.12.32R | Designated | FCA/PRA |
| SUP 16.12.33R | Designated | FCA/PRA |
| SUP 16.13.1G | Designated | FCA |
| SUP 16.13.2G | Designated | FCA |
| SUP 16.13.2AG | Designated | FCA |
| SUP 16.13.3D | Designated | FCA |
| SUP 16.13.3AD | Designated | FCA |
| SUP 16.13.3BD | Designated | FCA |
| SUP 16.13.4D | Designated | FCA |
| SUP 16.14.1R | Designated | FCA |
| SUP 16.14.2G | Designated | FCA |
| SUP 16.14.3R | Designated | FCA |
| SUP 16.14.4R | Designated | FCA |
| SUP 16.14.5G | Designated | FCA |
| SUP 16.14.6R | Designated | FCA |
| SUP 16.15.1G | Designated | FCA |
| SUP 16.15.2G | Designated | FCA |
| SUP 16.15.3G | Designated | FCA |
| SUP 16.15.4D | Designated | FCA |
| SUP 16.15.5D | Designated | FCA |
| SUP 16.15.6D | Designated | FCA |
| SUP 16.15.7R | Designated | FCA |
| SUP 16.15.8D | Designated | FCA |
| SUP 16.16.1 R | Designated | FCA/PRA |
| SUP 16.16.2R | Designated | FCA/PRA |
| SUP 16.16.3G | Designated | FCA/PRA |
| SUP 16.16.4R | Designated | FCA/PRA |
| SUP 16.16.5R | Designated | FCA/PRA |

| | | |
|---------------------|----------------|---------|
| SUP 16.17.1G | Designated | FCA/PRA |
| SUP 16.17.2R | Designated | FCA/PRA |
| SUP 16.17.3R | Designated | PRA |
| SUP 16.17.4R | Designated | FCA/PRA |
| SUP 16.17.5G | Designated | FCA/PRA |
| SUP 16 Annex 1R | Deleted | |
| SUP 16 Annex 2G | Deleted | |
| SUP 16 Annex 3R | deleted | |
| SUP 16 Annex 4G | deleted | |
| SUP 16 Annex 5R | deleted | |
| SUP 16 Annex 6R | Designated | FCA |
| SUP 16 Annex 7R | deleted | |
| SUP 16 Annex 8G | deleted | |
| SUP 16 Annex 9R | Designated | FCA |
| SUP 16 Annex 10R | Deleted at LCO | |
| SUP 16 Annex 11G | Deleted at LCO | |
| SUP 16 Annex 12G | Designated | FCA |
| SUP 16 Annex 13R | Designated | FCA/PRA |
| SUP 16 Annex 14R | Designated | PRA |
| SUP 16 Annex 15G | Made | PRA |
| SUP 16 Annex 16R | deleted | |
| SUP 16 Annex 16AR | Designated | FCA/PRA |
| SUP 16 Annex 16A.1R | Designated | FCA/PRA |
| SUP 16 Annex 17 | Deleted | |
| SUP 16 Annex 18 | deleted | |
| SUP 16 Annex 18AR | Designated | FCA |
| SUP 16 Annex 18BG | Designated | FCA |
| SUP 16 Annex 19R | deleted | |
| SUP 16 Annex 19AR | Designated | FCA/PRA |

| | | |
|-------------------|------------|---------|
| SUP 16 Annex 19BG | Designated | FCA/PRA |
| SUP 16 Annex 20G | Designated | FCA |
| SUP 16 Annex 21R | Designated | FCA |
| SUP 16 Annex 22R | deleted | |
| SUP 16 Annex 23G | deleted | |
| SUP 16 Annex 24R | Designated | FCA/PRA |
| SUP 16 Annex 25G | Designated | FCA/PRA |
| SUP 16 Annex 26G | Designated | PRA |
| SUP 16 Annex 27 | deleted | |
| SUP 16 Annex 27AD | Designated | FCA |
| SUP 16 Annex 27BG | Designated | FCA |
| SUP 16 Annex 28 | deleted | |
| SUP 16 Annex 28AD | Designated | FCA |
| SUP 16 Annex 28BG | Designated | FCA |
| SUP 16 Annex 29R | Designated | FCA |
| SUP 16 Annex 29AG | Designated | FCA |
| SUP 16 Annex 30 | Designated | FCA |
| SUP 16 Annex 30AD | Designated | FCA |
| SUP 16 Annex 30BD | Designated | FCA |
| SUP 16 Annex 30CD | Designated | FCA |
| SUP 16 Annex 30DD | Designated | FCA |
| SUP 16 Annex 30ED | Designated | FCA |
| SUP 16 Annex 30FD | Designated | FCA |
| SUP 16 Annex 30G | Designated | FCA |
| SUP 16 Annex 31AR | Designated | FCA/PRA |
| SUP 16 Annex 31BG | Designated | FCA/PRA |
| SUP 16 Annex 32R | Designated | FCA/PRA |
| SUP 16 Annex 33AR | Designated | PRA |
| SUP 16 Annex 33BG | Made | PRA |

| | | |
|-------------------|------------|---------|
| SUP 16 Annex 34AR | Designated | FCA/PRA |
| SUP 16 Annex 34BG | Designated | FCA/PRA |

SCHEDULE A

Part 1

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 59 (Approval for particular arrangements) | Section 59 | Section 59 |
| Section 72 (The competent authority) | Part VI | None |
| Section 73A (Part 6 Rules) | Section 73A | None |
| Section 74 (The official list) | Section 74 | None |
| Section 75 (Applications for listing) | Section 75 | None |
| Section 77 (Discontinuance and suspension of listing) | Section 77 | None |
| Section 79 (Listing particulars and other documents) | Section 79 | None |
| Section 80 (General duty of disclosure in listing particulars) | Section 80 | None |
| Section 81 (Supplementary listing particulars) | Section 81 | None |
| Section 84 (Matters which may be dealt with by prospectus rules) | Section 84 | None |
| Section 85 (Prohibition of dealing etc in transferable securities without approved prospectus) | Section 85 | None |
| Section 87 (Election to have prospectus) | Section 87 | None |
| Section 87A (Criteria for approval of prospectus by | Section 87A | None |

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| competent authority) | | |
| Section 87G (Supplementary prospectus) | Section 87G | None |
| Section 88 (Sponsors) | Section 88 | None |
| Section 89 (Public censure of sponsor) | Sections 88A-88F | None |
| Section 89A (Transparency rules) | Section 89A | None |
| Section 89B (Provision of voteholder information) | Section 89B | None |
| Section 89C (Provision of information by issuers of transferable securities) | Section 89C | None |
| Section 89D (Notification of voting rights held by issuer) | Section 89D | None |
| Section 89E (Notification of proposed amendment of issuer's constitution) | Section 89E | None |
| Section 89F (Transparency rules: interpretation etc) | Section 89F | None |
| Section 89G (Transparency rules: other supplementary provisions) | Section 89G | None |
| Section 89O (Corporate governance rules) | Section 89O | None |
| Section 96 (Obligations of issuers of listed securities) | Section 96 | None |
| Section 96A (Disclosure of information requirements) | Section 96A | None |
| Section 96C (Suspension of trading) | Section 96C | None |

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 99 (Fees) | Schedule 1ZA, Paragraph 23. | Schedule 1ZB, Paragraph 31. |
| Section 100 (Penalties) | Sections 312J and 312K, and schedule 1ZA, Part 2. | None |
| Section 101 (Part 6 rules: general provisions) | Sections 101 and 137T. | None. |
| Section 118(8) (Market abuse) | Section 118(8) | None |
| Section 136(2) (Funding of the legal assistance scheme) | Section 136(2) | None |
| Section 138 (General rule-making power) | Section 137A | Section 137G |
| Section 139 (Miscellaneous ancillary matters) | Section 137B | None |
| Section 140 (Restrictions on managers of certain collective investment schemes) | Section 137A(1) | Section 137G(1) |
| Section 141 (Insurance business rules) | Section 137A(1) | Section 137G(1) |
| Section 142(2) (Insurance business: regulations supplementing Authority's rules) | Section 137A(1) | Section 137G(1) |
| Section 144 (Price stabilising rules) | Section 137Q | None |
| Section 145 (Financial promotion rules) | Section 137R | None |
| Section 146 (Money laundering rules) | Section 137A(1) | None |
| Section 147 (Control of information rules) | Section 137P | Section 137P |

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 148(3) (Modification or waiver of rules) | Section 138A(3) | Section 138A(3) |
| Section 149 (Evidential provisions) | Section 138C | Section 138C |
| Section 150(2) (Actions for damages) | Section 138D(3) | Section 138D(1) |
| Section 156 (General supplementary powers) | Section 137T | Section 137T |
| Section 213 (The compensation scheme) (including as referred to in section 216(5) (Continuity of long-term insurance policies) and section 217(7) (Insurers in financial difficulties) | Section 213 | Section 213 |
| Section 214 (General) | Section 214 | Section 214 |
| Section 215 (Rights of the scheme in relevant person's insolvency) | Section 215 | Section 215 |
| Section 216 (Continuity of long-term insurance policies) | Section 216 | Section 216 |
| Section 217 (Insurers in financial difficulties) | Section 217 | Section 217 |
| Section 218(2)(b) (Annual report) | Section 218(2)(b) | Section 218(2)(b) |
| Section 223 (Management expenses) | Section 223 | Section 223 |
| Section 223C (Payments in error) | Section 223C | Section 223C |
| Section 224F (Rules about relevant schemes) | Section 224F | Section 224F |
| Section 226 (Compulsory | Section 226 | None |

| Column 1 | Column 2 | Column 3 |
|---|--|--|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| jurisdiction) (including as applied by regulation 125 of the Payment Services Regulations 2009 (SI 2009/209)) | | |
| Section 226A(7) (Consumer credit jurisdiction) | Section 226A(7) | None |
| Section 229 (Awards) | Section 229 | None |
| Section 234 (Industry funding) | Section 234 | None |
| Section 238(5) (Restrictions on promotion) | Section 238(5) | None |
| Section 239 (Single property schemes) | Section 239 | None |
| Section 242 (Applications for authorisation of unit trust schemes) | Section 242 | None |
| Section 247 (Trust scheme rules) | Section 247 | None |
| Section 248 (Scheme particulars rules) | Section 248 | None |
| Section 278 (Rules as to scheme particulars) | Section 278 | None |
| Section 283(1) (Facilities and information in UK) | Section 283(1) | None |
| Section 293 (Notification requirements) | Section 293 | Section 293 |
| Section 295 (Notification: overseas investment exchanges and overseas clearing houses) | Section 295 | Section 295 |
| Section 300B (Duty to notify) | Section 300B | Section 300B |

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| Provisions of the 2000 Act under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| proposal to make regulatory provision) | | |
| Section 322 (Rules applicable to former underwriting members) | None | Section 322 |
| Section 332(1) (Rules in relation to persons to whom the general prohibition does not apply) | Section 332(1) | None |
| Section 340 (Appointment) | Section 340 | Section 340 |
| Paragraph 17 (Fees) of Schedule 1 (The Financial Services Authority) | Schedule 1ZA, Paragraph 23. | Schedule 1ZB, Paragraph 31. |
| Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights) | Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights) | Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights) |
| Schedule 7 (The Authority as Competent Authority for Part VI) | Part VI | None |
| Paragraphs 7(3) (Annual reports), 13 (Authority's procedural rules), 16B (Procedure for complaints etc) and 16D (Enforcement of money awards) of Schedule 17 (The Ombudsman Scheme) | Paragraphs 7(3) (Annual reports), 13 (Authority's procedural rules), 16B (Procedure for complaints etc) and 16D (Enforcement of money awards) of Schedule 17 (The Ombudsman Scheme) | None |

SCHEDULE A

Part 2

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| Provisions of other enactments under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Regulation 6(1) (FSA rules) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228) | Regulation 6(1) (FCA rules) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228). | None |
| Article 4(1) (Designation of pre-commencement provisions) of the Financial Services and Markets Act 2000 (Transitional Provisions and Savings) (Rules) Order 2001 (SI 2001/1534) | Section 137A(1) | Section 137G(1) |
| Article 15 (Record-keeping and reporting requirements relating to relevant complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Ombudsman and Complaints Scheme) Order 2001 (SI 2001/2326) | Article 15 (Record-keeping and reporting requirements relating to relevant complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Ombudsman and Complaints Scheme) Order 2001 (SI 2001/2326) | None |
| The Financial Services and Markets Act 2000 (Variation of Threshold Conditions) Order 2001 (SI 2001/2507) | None | The Financial Services and Markets Act 2000 (Variation of Threshold Conditions) Order 2001 (SI 2001/2507) |
| Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before | Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before | Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before |

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of other enactments under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967). | commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967). | commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967). |
| Articles 9 (Designation of existing provisions to take effect as rules) and 10 (Modifications of existing provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501) | Section 137A(1) | Section 137G(1) |
| Regulation 3 (Consumer contract requirements: modification of rule-making powers) of the Electronic Commerce Directive (Financial Services and Markets) Regulations 2002 (SI 2002/1775) | Regulation 3 (Consumer contract requirements: modification of rule-making powers) of the Electronic Commerce Directive (Financial Services and Markets) Regulations 2002 (SI 2002/1775) | None |
| Regulation 2 (Power of the Authority to make rules under section 138 of the Financial Services and | Regulation 2 (Power of the Authority to make rules under section 138 of the Financial Services and | None. |

| Column 1 | Column 2 | Column 3 |
|--|---|--|
| Provisions of other enactments under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Markets Act 2000) of the Financial Services and Markets Act 2000 (Fourth Motor Insurance Directive) Regulations 2002 (SI 2002/2706) | Markets Act 2000) of the Financial Services and Markets Act 2000 (Fourth Motor Insurance Directive) Regulations 2002 (SI 2002/2706). | |
| Article 9 (Record-keeping and reporting requirements relating to relevant transitional complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Complaints Relating to General Insurance and Mortgages) Order (SI 2004/454) | Article 9 (Record-keeping and reporting requirements relating to relevant transitional complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Complaints Relating to General Insurance and Mortgages) Order (SI 2004/454). | None |
| Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221) | Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221) | Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221) |
| Regulation 82 (Reporting requirements) of the Payment Services Regulations 2009 (SI 2009/209) | Regulation 82 (Reporting requirements) of the Payment Services Regulations 2009 (SI 2009/209). | None |
| Regulation 92 (Costs of supervision) of the Payment Services Regulations 2009 (SI 2009/209) | Regulation 92 (Costs of supervision) of the Payment Services Regulations 2009 (SI 2009/209). | None |
| Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99). | Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99). | None |
| Regulation 59 (Costs of | Regulation 59 (Costs of | None |

| Column 1 | Column 2 | Column 3 |
|--|---|---|
| Provisions of other enactments under which the Authority made rules | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| supervision) of the Electronic Money Regulations 2011 (SI 2011/99). | supervision) of the Electronic Money Regulations 2011 (SI 2011/99). | |
| Articles 3 (Further power for Authority to make rules concerning mesothelioma claims) and 4 (Modification of FSMA in relation to FSA rules for mesothelioma claims) of the Compensation Act 2006 (Contribution for Mesothelioma Claims) Regulations 2006 (SI 2006/3259) | None | Article 3 (Further power for PRA to make rules concerning mesothelioma claims) and 4 (Modification of FSMA in relation to FSA rules for mesothelioma claims) of the Compensation Act 2006 (Contribution for Mesothelioma Claims) Regulations 2006 (SI 2006/3259). |
| Regulations 8 (Applications for registration), 9 (Applications for admission to the register of issuers), 18 (Notification requirements), 20 (Material changes to the regulated covered bond), 24 (Requirements relating to the asset pool), 25 (Change of owner), 36 (financial penalties policy statement), 46 (Modifications of primary and secondary legislation) of, and paragraph 5 (fees) to the Schedule (Modifications to primary and secondary legislation) to, the Regulated Covered Bonds Regulations 2008 (SI 2008/346) | Regulations 8 (Applications for registration), 9 (Applications for admission to the register of issuers), 18 (Notification requirements), 20 (Material changes to the regulated covered bond), 24 (Requirements relating to the asset pool), 25 (Change of owner), 36 (financial penalties policy statement), 46 (Modifications of primary and secondary legislation) of, and paragraph 5 (fees) to the Schedule (Modifications to primary and secondary legislation) to, the Regulated Covered Bonds Regulations 2008 (SI 2008/346). | None |

SCHEDULE A

Part 3

| Column 1 | Column 2 | Column 3 |
|---|--|--|
| Provisions of the 2000 Act under which the Authority issued codes | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 64(2) (Conduct: statements and codes) | Section 64(2) | Section 64(2) |
| Section 119 (The code) | Section 119 | None |
| Section 120 (Provisions included in the Authority's code by reference to the City Code) | Section 120 | None |
| Section 121 (Codes: procedure) | Section 121 | None |

SCHEDULE A

Part 4

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority issued statements | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 64 (Conduct: statements and codes) | Section 64 | Section 64 |
| Section 64(1) (Conduct: statements and codes) | Section 64(1) | Section 64(1A) |
| Section 69 (Statement of policy) (including as applied by paragraph 1 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 1 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).) | Section 69 | Section 69 |
| Section 69(1) (Statement of policy) | Section 69(1) | Section 69(1) |
| Section 93 (Statement of policy) | Section 93 | None |
| Section 124 (Statement of policy) | Section 124 | None |
| Section 165B(6) (Safeguards etc in relation to exercise of power under section 165A) | None | Section 165B(6) |
| Section 169(9) (Investigations etc in support of overseas regulator) (including as applied by paragraph 3 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 3 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).) | Section 169(9) | Section 169(9) |

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority issued statements | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 210 (Statements of policy) (including as applied by regulation 86(6) of the Payment Services Regulations 2009 (SI 2009/209) and regulation 53 (6) of the Electronic Money Regulations 2011 (SI 2011/99).) | Section 210 | Section 210 |
| Section 210(1) (Statements of policy) | Section 210(1) | Section 210(1) |
| Section 395 (The Authority's procedures) (including as applied by paragraph 7 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 8 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).) | Section 395 | Section 395 |

SCHEDULE A

Part 5

| Column 1 | Column 2 | Column 3 |
|--|---|--|
| Provisions of other enactments under which the Authority issued statements | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Regulation 42 (Guidance) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346) | Regulation 42 (Guidance) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346). | None |
| Regulation 44 (Warning notices and decision notices) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346) | Regulation 44 (Warning notices and decision notices) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346). | None |
| Regulation 93 (Guidance) of the Payment Services Regulations 2009 (SI 2009/209) | Regulation 93 (Guidance) of the Payment Services Regulations 2009 (SI 2009/209). | None |
| Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99). | Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99). | None |

SCHEDULE A

Part 6

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority directed, required or specified: | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 51 (Applications under this Part) | Section 55U | Section 55U |
| Section 60 (Applications for approval) | Section 60 | Section 60 |
| Section 148(3) (Modification or waiver of rules) | Section 138A(3) | Section 138A(3) |
| Section 182 (Notification) | Section 179 | None |
| Section 242 (Applications for authorisation of unit trust schemes) | Section 242 | None |
| Section 250 (Modification or waiver of rules) | Section 250 | None |
| Sections 250(4) and (5) (Modification or waiver of rules) | Sections 250(4) and (5) | None |
| Section 270(6)(b) (Schemes authorised in designated countries or territories) | Section 270(6)(b) | None |
| Section 274 (Applications for recognition of individual schemes) | Section 274 | None |
| Section 287 (Application by an investment exchange) | Section 287 | None |
| Section 294 (Modification or waiver of rules) | Section 294 | Section 294 |
| Section 294(2) (Modification or waiver of rules) | Section 294(2) | Section 294(2) |
| Section 316 (Direction by | Section 316 | Section 316 |

| Column 1 | Column 2 | Column 3 |
|--|---|---|
| Provisions of the 2000 Act under which the Authority directed, required or specified: | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Authority) | | |
| Section 317 (The core provisions) | Section 317 | Section 317 |
| Section 318 (Exercise of powers through Council) | Section 318 | Section 318 |
| Paragraph 5(4) (Notice to Authority) of Schedule 4 (Treaty Rights) | Paragraph 5(4) (Notice to UK Regulator) of Schedule 4 (Treaty Rights) | Paragraph 5(4) (Notice to UK Regulator) of Schedule 4 (Treaty Rights) |

SCHEDULE A

Part 7

| Column 1 | Column 2 | Column 3 |
|--|---|--|
| Provisions of other enactments under which the Authority directed, required or specified | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Regulations 7(3) and (4) (Modification or waiver of FSA rules) and 12 (Application for authorisation) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228) | Regulations 7(3) and (4) (Modification or waiver of FSA rules) and 12 (Application for authorisation) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228). | None |
| Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99). | Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99). | None |

SCHEDULE A

Part 8

| Column 1 | Column 2 | Column 3 |
|---|--|--|
| Provisions of the 2000 Act under which the Authority made complaints schemes | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Paragraph 7 (Arrangements for the investigation of complaints) of Schedule 1 (The Financial Services Authority) | Part 6 of the Financial Services Act 2012 | Part 6 of the Financial Services Act 2012 |

SCHEDULE A

Part 9

| Column 1 | Column 2 | Column 3 |
|--|--|--|
| Provisions of the 2000 Act under which the Authority gave guidance | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Section 157(1) (Guidance) | Section 139A(1) | None |
| Section 158A (Guidance on outsourcing by investment firms and credit institutions) | None | None |

SCHEDULE A

Part 10

| Column 1 | Column 2 | Column 3 |
|---|---|--|
| Provisions of other enactments under which the Authority gave guidance | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Article 11(1) (Guidance) of the Financial Services and Markets Act 2000 (Transitional Provisions and Savings) (Rules) Order 2001 (SI 2001/1534) | Section 139A(1) | None |
| Article 14 (Guidance on continued provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501) | Article 14 (Guidance on continued provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501) | None |
| Articles 9D (Applications for certificates) and 9F (Revocation of certificate on request) of the Regulated Activities Order | Articles 9D (Applications for certificates) and 9F (Revocation of certificate on request) of the Regulated Activities Order | None |
| Articles 9G (Obtaining information from certified persons etc) and 9H (Rules prohibiting the issue of electronic money at a discount) of the Regulated Activities Order | Articles 9G (Obtaining information from certified persons etc) and 9H (Rules prohibiting the issue of electronic money at a discount) of the Regulated Activities Order | None |

| Column 1 | Column 2 | Column 3 |
|---|--|--|
| Provisions of other enactments under which the Authority gave guidance | Corresponding provisions: Financial Conduct Authority | Corresponding provisions: Prudential Regulation Authority |
| Regulation 14 (Guidance) of the Cross-Border Payments in Euro Regulations 2010 (SI 2010/89) | Regulation 15 of the Payments in Euro (Credit Transfers and Direct Debits) Regulations 2012 (SI 2012/3122) | None |
| Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99). | Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99). | None |